



कार्यालय महानिदेशक लेखापरीक्षा (केन्द्रीय व्यय),
Office of The Director General of Audit (Central Expenditure),
ऑडिट भवन, आई.पी.एस्टेट, नई दिल्ली 110 002
AUDIT BHAWAN, I. P. ESTATE, NEW DELHI – 110 002

Admn.I/6-2/2023-24/231

Dated: - 28.05.2024

परिपत्र

Sub: - Consolidated guidelines on reimbursement of cost of acquiring professional qualifications/Foreign Language courses/continuation of the professional courses, by the officers/staff of IA&AD.

उक्त विषयक मुख्यालय कार्यालय पत्रांक 57/24/GE-I/2021 दिनांक 17.04.2025 इस परिपत्र के साथ संलग्न पाएं। जिसके द्वारा मुख्यालय कार्यालय ने अधिकारियों/कर्मचारियों के लिए अनुमोदित व्यावसायिक/विदेशी भाषा पाठ्यक्रमों की सूची तथा संबंधित योग्यता प्राप्त करने हेतु शुल्क की प्रतिपूर्ति से संबंधित दिशा-निर्देश जारी किए हैं।

2. मुख्यालय द्वारा स्वीकृत किसी भी पाठ्यक्रम (अनुलग्नक-1) में शामिल होने से पहले अधिकारियों/कर्मचारियों को सक्षम प्राधिकारी की पूर्व अनुमति प्राप्त करना अनिवार्य होगा।

3. एतद्वारा अधिकारियों/कर्मचारियों को यह सूचित किया जाता है कि अनुलग्नक-1 में "अनुमोदित व्यावसायिक प्रमाणपत्रों/पाठ्यक्रमों की शुल्क प्रतिपूर्ति सक्षम प्राधिकारी की अनुमति के उपरांत मुख्यालय पत्र के Para 4 के अनुसार" की जाएगी। इस संबंध में मुख्यालय द्वारा जारी पत्र तथा अनुलग्नक-1 में व्यवसायिक प्रमाणपत्रों/पाठ्यक्रमों के विवरण की प्रति सभी अधिकारियों/कर्मचारियों को सूचनार्थ पत्र के साथ परिचालित की जा रही है।

4. यह परिपत्र सक्षम अधिकारी के अनुमोदन से प्रेषित किया जा रहा है।

संलग्नक: यथावर्णित

अभि 28/05/24

वरिष्ठ लेखापरीक्षा अधिकारी (प्रशा.)

प्रति सूचनार्थ:- समस्त अनुभाग

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OFFICE OF THE COMPTROLLER & AUDITOR GENERAL OF INDIA
9, DEENDAYAL UPADHYAY MARG, NEW DELHI-110 124.

NO. 574 /24/GE-I/2021

Date: 17.04.2025

To

- 1. All IA&AS Officers**
2. All Principal Accountants General/Directors General of Audit
3. All Accountants General/Principal Directors of Audit
4. Director General (iCISA)/Director General (NAAA)/Director General (iCED)/
Director General (iCAL)

Subject: Consolidated guidelines on reimbursement of cost of acquiring professional qualifications/Foreign Language courses/continuation of the professional courses, by the officers/staff of IA&AD.

In supersession of existing instructions with reference to Headquarters OM No. 2499/GE-I/140-2017/Prof. Courses dated 28.06.2019, the Competent Authority has approved guidelines for reimbursement of cost of acquiring professional qualifications/Foreign Language courses/continuation of the professional courses, by the officers and staff of IA&AD, as below:

2. Approved Courses: Details of approved professional qualifications/Foreign Language courses are depicted in Annexure-I of these guidelines.

3. Terms and conditions:

- i. Prior permission of the Headquarters for IA&AS officers and of the HOD for other officers/staff will continue to be required to be obtained before actually joining any of the courses mentioned in Annexure-I.
- ii. The reimbursement of fees of an examination will be on one-time basis, irrespective of the number of times the officer/official appears for the examination. It would be only after they qualify/pass the examination and produce the relevant certificate of passing to the Headquarters office in respect of IA&AS officers and the HOD in respect of other officers/staff, along with the request for reimbursement.
- iii. The INR equivalent of the fee paid in currency other than INR should be indicated in the reimbursement claim and documentary evidence (Online Money transfer receipt/Debit-credit card statement, etc) in support of INR conversion (actual on date of payment) should invariably be produced with the claim.
- iv. The amount so reimbursed will be repaid by the officer/official, if officer/official leaves the service within three years from the date of reimbursement of the costs.

4. Procedure for claiming Reimbursement:

A. IA&AS Officers

- a. Permission to appear in the examination: PD (P) wing
- b. Submission and processing of Re-imburement claims: PD (P) wing

B. Officers/staff other than IA&AS officers posted in Headquarters office

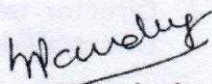
- a. Permission to appear in the examination: DG (Headquarter)
- b. Submission and processing of reimbursement claims: Director (Personnel).

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C. Officers/staff other than IA&AS officers posted in field offices

- a. **Permission to appear in the examination:** HOD of the field unit
- b. **Submission and processing of reimbursement claims:** Local Administration of the field unit will process the claims. After approval by the HOD of the field unit, an Assurance Memo will be prepared by them and same be sent to the AC (N) wing of the Headquarters office, for further processing for payment of reimbursable amount.

5. **Format of Assurance Memo:** Format of Assurance Memo is given in Annexure-II of these guidelines.


(Swati Pandey)
Principal Director (P)

Annexure – I

Details of Approved professionals Certifications/Courses

SN o	Professional Courses	Awarding Body/ Authority	Eligibility	Authority	Reimbursable amount	Effective Date
1	Certified Information Systems Auditor (CISA)	Information Systems Audit and Control Association (ISACA)	Group A and Group B/C officers/ staff of IA&AD	1. No. 4202-GE.I/114- 2001/Prof. Courses dated 22.08.2001 (Group: A)	One time Registration and Examination Fee w.e.f 22.08.2001/ 31.10.2001	22.08.2001
2	Certified Internal Auditor (CIA)	The Institute of Internal Auditors (Theiia)		2. No. 582/NGE (Entt)/5-2001 dated 31-10- 2001 (Group: B/C)	PLUS	31.10.2001
				3. 3541- GE.I/140- 2017/Prof Course dated 31.08.2018	100 per cent Annual Maintenance Fee plus 100 percent Membership Fee w.e.f 17.04.2025	17.04.2025
3	Certified Financial Analyst (CFA)	CFA Institute (USA)	Group A and Group B/C officers/ staff of IA&AD	1. No. 4202- GE.I/114- 2001/Prof. Courses dated 22.08.2001 (Group: A)	One time Registration and Examination Fee	18.08.2018
				2. No. 582/NGE (Entt)/5-2001 dated 31-10- 2001 (Group: B/C)		
4	Certified Fraud Examiner (CFE)	Association of Certified Fraud Examiners (ACFE)	Group A and Group B/C officers/ staff of IA&AD	1. No. 1676- GE.I/114- 2001/Prof. Courses dated 09.04.2003 (Group A)	One time Registration and Examination Fee	09.04.2003
				2. No. 582/NGE (Entt)/5-2001 dated 31-10- 2001 (Group: B/C)		31.10.2001
					PLUS 100 per cent Annual Maintenance Fee plus 100 percent Membership Fee w.e.f 17.04.2025	17.04.2025

5	Certificate in International Public Sector Financial Reporting.	Chartered Institute of Public Finance & Accountancy (CIPFA) & Institute of Chartered Accountants in England and Wales (ICAEW)	Group A and Group B/C officers/ staff of IA&AD	1. 1729-GE.I/112-08/Prof Course/(KW) dated 04.04.2011 2. No. 227-Staff Entt-II/35-2012 (I) dated 27-12-2013 (Group: B/C)	One time Registration and Examination Fee	04.04.2011 27.12.2013
6	NPTEL online Certification Courses on "Introduction to Data Analytics"	NPTEL Online courses, (NPTEL HRD GoI)	IA&AS Officers and other officers/ staff of IA&AD	3862-GE.I/140-2017/Prof Course/(KW) dated 20.09.2017	Certification Fee	31.07.2017
7	NPTEL online Certification Courses on "Introduction to R Software"	NPTEL Online courses (NPTEL HRD GoI)	IA&AS Officers and other officers/ staff of IA&AD	3862-GE.I/140-2017/Prof Course/(KW) dated 20.09.2017	Certification Fee	31.07.2017
8	Certified Information Security Manager (CISM)	Information Systems Audit and Control Association (ISACA)	Group A and Group B/C officers/ staff of IA&AD	3244-GE.I/140-2017/Prof Course dated 07.08.2018 and 3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration and Examination Fee PLUS 100 per cent Annual Maintenance Fee plus 100 percent Membership Fees w.e.f 17.04.2025	31.07.2018 17.04.2025
9	Certified Public Accountant (CPA)	American Institute of Certified Public Accountants (AICPA)	Group A and Group B officers/ staff of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
10	Diploma in International Public Sector Accounting Standards (IPSAS)	Chartered Institute of Public Finance and Accountancy (CIPFA), London	Group A and Group B officers/ staff of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
11	Certificate Course on Indian Accounting Standards (Ind AS)	Institute of Chartered Accountants of India (ICAI)	Group A and Group B officers/ staff of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018
12	Foreign Language Courses on French, Spanish and Arabic	Recognised University/ College or reputed Institutes viz., Alliance Francaise, Instituto Cervantes etc	Group A Officers and Group B officers/ staffs of IA&AD	3541-GE.I/140-2017/Prof Course dated 31.08.2018	One time Registration/ Course/ Examination Fee	18.08.2018